IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 29TH JUNE 2007 / 8TH ASHADHA 1929

ST.Rev..No. 297 of 2005()

TA.28/2003 of KERALA AGRICULTURAL INCOME TAX AND SALES TAX APPELLATE TRIBUNAL,ADDL.BENCH,PALAKKAD
.....

REVISION PETITIONER/RESPONDENT/REVENUE.

STATE OF KERALA, REP. BY JOINT
COMMISSIONER(LAW), COMMERCIAL TAXES,
ERNAKULAM.

BY SR. GOVERNMENT PLEADER SHRI MOHAMMED RAFIQ.

RESPONDENT/APPELLANT/ASSESSEE.

M/S.KOTTAKKAL WOOD INDUSTRIES,
PUTHUPARAMBA P.O. KOTTAKKAL.

BY

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 29/06/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

.....

SALES TAX REVISION CASE No. 297 OF 2005

&

C.M. APPLICATION No. 551 OF 2005

.....

Dated this the 29th June, 2007

O R D E R

H.L. Dattu, C.J.:

This Revision Case is filed against the order in T.A.No. 28 of 2003 dated 28th June, 2003, for the assessment year 1997-98.

2. In filing the Revision Case, there is an enormous delay of 332 days.

3. Along with the application to condone the delay, an affidavit is also filed. In the affidavit so filed, except saying that the papers were moving from table to table, no other explanation is offered to condone the delay in filing the Sales Tax Revision Case. The explanation offered in the affidavit, in our opinion, is fully unsatisfactory. Therefore, the said explanation cannot be accepted by us.

4. Accordingly, the application to condone the delay in filing the Sales Tax Revision Case requires to be rejected and it is rejected.

5. Consequent to the rejection of the application to condone the delay in filing the Sales Tax Revision Case, the Sales Tax Revision Case is also rejected.

Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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